



# Department of Local Government Finance

## DLGF Updates and General Reminders

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# Introductions

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# Gateway Support Email Change

Please send all request for support to:

[Support@DLGF.in.gov](mailto:Support@DLGF.in.gov)

Password Resets, Account Unlocks, LDAs, Gateway Questions, Data Requests, etc.



# DLGF Website Resources

- [Contact Us](#)
  - [Budget Field Reps](#)
- [Memos](#)
- [Email Subscription Sign-up](#)
- [Calendar Memos](#)
  - [Budget Calendar](#)
  - [Gateway Calendar](#)
  - [Webinar Calendar](#)
- [Webinars/Presentations](#)
  - [YouTube Channel](#)



# Gateway Public Site

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Over 100 Reports from DLGF, SBOA, IGC, and more

[https://gateway.ifionline.org/report\\_builder/](https://gateway.ifionline.org/report_builder/)

More detailed information:

<https://youtu.be/LtahT1b0Bfc>



# Budget Workshops

- Coordinate with your Budget Field Representative directly
- Great opportunity to get a jump start on budgeting
- Come with questions!



# Referendum Questions – HEA 1271

## HOUSE ENROLLED ACT 1271

- Amends the form language for proposed ballots questions for:
  - 1) Controlled Projects
  - 2) School Operations
  - 3) Extension for School Operations
  - 4) School Safety

*SEC. 35, 61-62, 65 – Effective July 1, 2021*



# Referendum Questions – HEA 1271

## How is the form language different?

- Uses percentage (%) increase in property taxes for both:
  - 1) Residential Property
  - 2) Business Property
- Statement of last referendum date.
- Statement of whether last referendum passed or failed.

*SEC. 35, 61-62, 65 – Effective July 1, 2021*





# Referendum Questions – HEA 1271

NOTE: None of the form questions will include the proposed property tax rate that will be imposed on taxpayers.

Taxpayers will therefore no longer see on the ballot the additional tax rate that would be paid if the referendum passes.

- *Information on how to calculate the estimated average percent of the property tax increase can be found in the “Property Tax Referendum Calculations” Memo – Issued on May 27, 2021 SEC. 35, 61-62, 65 – Effective July 1, 2021*



# School Safety Referenda Submission – SEA 398

## SENATE ENROLLED ACT 398

- Changes the deadline for a school corporation seeking to place a school safety referendum on the ballot for a primary election.
- Certification of the proposed question must occur not later than seventy-four (74) days before a primary election.

*SEC. 77 – Effective July 1, 2021*



# Revenue Spending Plan – SEA 55

## SENATE ENROLLED ACT 55

- Adds requirements for school corporations that both seek a property tax referendum and impose property taxes due to a referendum.
- Requires a school corporation to develop a revenue spending plan for:
  - 1) Operating Referendum
  - 2) School Safety Referendum

*SEC. 6-7 – Effective July 1, 2021*



# Revenue Spending Plan – SEA 55

## What must be included in revenue spending plan?

- 1) An estimate of the amount of annual revenue expected to be collected.
- 2) The specific purpose for which revenue collected from levy will be used.
- 3) An estimate of the annual dollar amounts that will be expended for each purpose.

*SEC. 6-7 – Effective July 1, 2021*



# Revenue Spending Plan – SEA 55

- The school board must submit the following to the DLGF at least ten (10) days before its budget hearing:
  - 1) Purposes specified in the public question, or any revenue spending plans for:
    - a) Debt service on bonds or lease rentals;
    - b) Operating referendum tax levy; or
    - c) School safety referendum tax levy
  - 2) Debt service levy fund, operating referendum tax levy fund, or school safety referendum tax levy fund.



# Schools Budgeting on Fiscal Year – HEA 1271

## HOUSE ENROLLED ACT 1271

- Specifies that a school corporation that adopts its annual budget on a fiscal calendar must submit its budget notice (Form 3) in the same manner as school corporations that adopt annual budgets on a calendar year basis.

*SEC. 26 – Effective July 1, 2021*



# Temporary Loans – HEA 1271

## HOUSE ENROLLED ACT 1271

- Specifies that before a school corporation increases a debt service levy to pay the interest for a ***temporary loan***, the loan must have been issued and the school corporation has received proceeds from the loan.
- Provides that the school board may not authorize a temporary loan for the purpose of increasing the school corporation's property tax rate for the ensuing budget year.

*SEC. 70, 72-73 – Effective July 1, 2021*



# Anticipation Warrants – HEA 1001 / SEA 55

## HOUSE ENROLLED ACT 1001 / SENATE ENROLLED ACT 55

- Specifies that before a school corporation increases a debt service levy to pay the interest for an ***anticipation warrant***, the warrant must be authorized by the school board in a resolution adopted at a public meeting in the year immediately preceding the year in which the warrant will be issued.
- Resolutions will have to be submitted to the DLGF.

SEC. 169 / SEC. 8 – Effective July 1, 2021





# Upcoming Webinars

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June 16, 2021 – Legislative Overview

July 15, 2021 – Referenda Updates

Send us the topics you want to hear about!



# Questions?

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Feedback? Fill out our survey: <https://www.surveymonkey.com/r/R7362TR>